

IN THE SENATE

SENATE BILL NO. 1107

BY STATE AFFAIRS COMMITTEE

AN ACT

RELATING TO REVENUE AND TAXATION; AMENDING SECTION 63-308, IDAHO CODE, TO
ESTABLISH PROVISIONS RELATING TO PROVIDING CERTAIN ASSESSMENT NOTICES
ELECTRONICALLY TO THE TAXPAYER.

Be It Enacted by the Legislature of the State of Idaho:

SECTION 1. That Section 63-308, Idaho Code, be, and the same is hereby
amended to read as follows:

63-308. VALUATION ASSESSMENT NOTICE TO BE FURNISHED TAXPAYER. (1) At
the taxpayer's request, on a form provided by the assessor, the valuation as-
essment notice may be transmitted electronically to the taxpayer.

(2) The valuation assessment notice required under the provisions of
this chapter shall be delivered transmitted electronically, as that term is
defined in section 63-115, Idaho Code, to the taxpayer, or to his agent or
representative, or mailed to the taxpayer, or to his agent or representative
at his last known post office address no later than the first Monday in June.
The original valuation assessment notice so mailed or delivered transmitted
electronically must contain notices of all meetings of the board of equal-
ization prescribed by this title for the purposes of equalizing assessments
of property, and for granting exemptions from taxation. The notice shall,
in clear terms, inform the taxpayer of the assessed market value for assess-
ment purposes of his property for the current year, and his right to appeal to
the county board of equalization. The state tax commission may require that
other data or information be shown on the form.

(23) In case any changes or corrections are made by the assessor from
the original valuation assessment notice, the assessor shall immediately
deliver transmit electronically or mail a corrected valuation assessment
notice to the taxpayer, or his agent or representative.

(34) If the taxpayer is one other than the equitable titleholder, such
as an escrowee, trustee of trust deed or other third party, the taxpayer
shall deliver transmit electronically or mail to the equitable titleholder
a true copy of the valuation assessment notice on or before the second Monday
in June.

(45) For property entered and assessed on the subsequent property roll
pursuant to section 63-311, Idaho Code, the valuation assessment notice
shall be delivered transmitted electronically to the taxpayer, his agent or
representative, or mailed to the taxpayer, or to his agent or representative
at his last known post office address as soon as possible after it is pre-
pared, but not later than the fourth Monday in November.

(56) For property entered and assessed on the missed property roll pur-
suant to section 63-311, Idaho Code, the valuation assessment notice shall
be delivered transmitted electronically to the taxpayer, his agent or rep-
resentative, or mailed to the taxpayer, or to his agent or representative at

- 1 his last known post office address as soon as possible after it is prepared,
- 2 but not later than the first Monday of January of the following year.